

05年CIA大纲:内部审计在治理、风险和控制中的作用 PDF转换可能丢失图片或格式，建议阅读原文

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CIA\_E5\_A4\_c53\_85921.htm Part I - The Internal Audit Activity's

Role in Governance , Risk , and Control 第一部分：内部审计

在治理、风险和控制中的作用 A. Comply With the IIA ' s

Attribute Standards ( 15 - 25 percent ) ( Proficiency Level ) 遵守

国际内部审计师协会的属性标准 ( 15-25% ) ( 要求熟练掌握

) 1. Define purpose , authority , and responsibility of the internal

audit activity. 明确内部审计的宗旨、权限和职责 a. Determine if

purpose , authority , and responsibility of internal audit activity

are clearly documented/approved. 确定内部审计的宗旨、权限和

职责是否清楚地以书面形式记录/获得批准 b. Determine if

purpose , authority , and responsibility of internal audit activity

are communicated to engagement clients. 确定内部审计的宗旨、

权限和职责是否通报审计业务客户 c. Demonstrate an

understanding of the purpose , authority , and responsibility of

the internal audit activity. 阐明内部审计的宗旨、权限和职责

2. Maintain independence and objectivity. 保持独立性和客观性 a.

Foster independence 加强独立性 1 ) Understand organizational

independence 理解机构的独立性 2 ) Recognize the importance

of organizational independence 认识机构独立性的重要性 3 )

Determine if the internal audit activity is properly aligned to achieve

organizational independence. 确定内部审计部门是否正确设置

以获得其独立性 b. Foster objectivity 加强客观性 1 ) Establish

policies to promote objectivity 制定政策以增进客观性 2 ) Assess

individual objectivity 评估个人的客观性 3 ) Maintain individual objectivity 保持个人的客观性 4 ) Recognize and mitigate impairments to independence and objectivity 识别和减轻对独立性和客观性的损害 3. Determine if the required knowledge , skills , and competencies are available. 确定是否具备必要的知识、技能和胜任能力 a. Understand the knowledge , skills , and competencies that an internal auditor needs to possess. 理解内部审计师需要具备的知识、技能和胜任能力 b. Identify the knowledge , skills , and competencies required to fulfill the responsibilities of the internal audit activity 确定内部审计部门履行内部审计职责所必要的知识、技能和胜任能力 4. Develop and/or procure necessary knowledge , skills and competencies collectively required by internal audit activity. 开发和/或取得内部审计部门整体所需要的知识、技能和胜任能力 5. Exercise due professional care. 运用应有的职业审慎 6. Promote continuing professional development. 促进持续专业发展 a. Develop and implement a plan for continuing professional development for internal audit staff. 为内部审计人员制定并实施持续专业发展计划 b. Enhance individual competency through continuing professional development. 通过持续专业发展提高个人能力 7. Promote quality assurance and improvement of the internal audit activity. 促进内部审计的质量保证与改进 a. Establish and maintain a quality assurance and improvement program. 建立和保持质量保证与改进项目 b. Monitor the effectiveness of the quality assurance and improvement program. 监督质量保证与改进项目的效果 c. Report the results of the quality assurance and

improvement program to the board or other governing body. 将质量保证与改进项目的结果报告董事会或其他治理机构 d.  
Conduct quality assurance procedures and recommend improvements to the performance of the internal audit activity. 实施质量保证程序并建议改善内部审计业绩 8. Abide by and promote compliance with the IIA Code of Ethics 遵守和促进对IIA《道德规范》的遵守 B.Establish a Risk-based Plan to Determine the Priorities of the Internal Audit Activity ( 15 - 25 percent ) ( Proficiency Level ) 以风险为基础制定计划确定内部审计重点 ( 15-25% ) ( 要求熟练掌握 ) 100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)